**THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY**

**and**

**THE HON'BLE MR JUSTICE RAMESH RANGANATHAN**

**WRIT PETITION NO : 14331 of 2005**

**Dated: 03-08-2005**

-

Between:

M/s. Power Mech Projects Pvt. Ltd., Lohia Towers, Patamata, Vijayawada, represented by its Executive Director, G. Srinivasulu.

..Petitioner.

And

1. The Commercial Tax Officer, Benz Circle, Vijayawada and another.

..Respondents.

**THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY**

**and**
**THE HON'BLE MR JUSTICE RAMESH RANGANATHAN**

**WRIT PETITION NO : 14331 of 2005**

**ORDER:** (Per Sri B. Sudershan Redy, J)

Heard the learned counsel for the petitioner and the learned Standing counsel for the Department and at their request, the matter is taken up for disposal at the stage of admission. Rule Nisi.

The petitioner prays for issuance of a writ of mandamus declaring the action of the respondents in not issuing statutory C-declaration forms to him to carry on his business as illegal and unjustified.

The petitioner made request to the competent authority to issue C-declaration forms in order to enable him to carry on his business. The authority is bound to issue C-declaration forms as such issuance itself would not confer any additional benefit or right upon the dealer, which he otherwise does not have under the provisions of the Central Sales Tax Act, 1956 as well as the Andhra Pradesh General Sales Tax Act, 1957.

For the aforesaid reasons, we direct the respondents herein to issue C-declaration forms to the petitioner, within two weeks from the date of receipt of a

copy of this order.

With the above direction, the writ petition shall accordingly stand disposed of. There shall be no order as to costs.

-

-

**(B. Sudershan Reddy, J)**

03-08-2005

**(Ramesh Ranganathan, J)**

sj/msv